

INFORMATION BULLETIN #42

INCOME TAX

JANUARY, 2003

(Replaces Information Bulletin #42, dated November 2000)

DISCLAIMER: Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is inconsistent with the law, regulations, or court decisions is not binding on either the Department or the taxpayer. Therefore, the information provided in this Bulletin should only serve as a foundation for further investigation and study of the current law and procedures related to its subject matter.

SUBJECT: Indiana Income Tax Forms and Schedules

REFERENCES: IC 6-2.3; IC 6-3; IC 6-3.1; IC 6-3.5; IC 6-5.5; IC 6-8.1

INTRODUCTION

The Indiana Department of Revenue has the sole authority to prescribe and furnish forms and schedules used in the administration and collection of state income taxes. These forms are available to the taxpayer free of charge upon request. The forms can also be obtained by retrieving them from the Department's web site www.in.gov/dor/taxforms/statetoc.html

Software developers who wish to produce forms that are acceptable to the Department should consult Departmental Notice #4 for more detailed information.

I. FORMS AND SCHEDULES FOR USE BY INDIVIDUALS ONLY

Form IT-9	Application for automatic extension of time to file Indiana IT-40 or IT-40PNR
Form IT-40	Indiana full-year resident individual income tax return
Form IT-40EZ	Indiana full-year resident EZ (short form) return
Form IT-40ES	Declaration of estimated tax
Form IT-40P	Indiana individual income tax return for filing an original return for a year prior to 1997
Form IT -40PNR	Part-year or nonresident Indiana individual income tax return
Schedule IT-40PNRA	Indiana apportionment schedule for nonresident individuals
Schedule IT-40NOL	Individual income tax net operating loss computation
Schedule IT-40QEC	Enterprise zone employee deduction
Form IT-2440	Indiana disability retirement deduction
Schedule CT-40	County income tax schedule for Indiana residents
Form IT-40X	Amended Indiana individual income tax return
Schedule IT-2210	Underpayment of estimated tax by individuals

Schedule IT-2210A	Annualized schedule for underpayment of estimated tax by individuals
Form SC-40	Unified tax credit for the elderly
Schedule IN-H	Indiana household employee taxes
Schedule IN-EIC	Computation of Indiana's earned income tax credit

II. FORMS AND SCHEDULES FOR CORPORATIONS ONLY

AD-19	Affidavit for reinstatement of corporation
Form E-6	Request for Indiana corporate estimated quarterly income tax returns
Schedule E-7	Three factor apportionment schedule for entities involved with interstate transportation
IT-20 Schedule 8-D	Consolidated income tax schedule for Indiana affiliated group
Form IT-20	Corporation income tax return for adjusted gross income tax
IT-6	Indiana corporate adjusted gross income tax quarterly return
Form FIT-20	Annual return for an entity conducting the business of a financial institution
Form FIT-QP	Financial institution tax quarterly return
Form IT-20S	S Corporation return
Form URT	Income tax return for the utility receipts tax
Form URT-Q	Utility receipts tax quarterly return
Form IT-20X	Amended Indiana corporation income tax return

Schedule IT-2220	Underpayment of estimated adjusted gross income tax by corporations
Schedule IT-20NOL	Corporate income tax net operating loss computation
IT-20 Schedule Unitary 1	Combined profit and loss statement of Indiana unitary group
IT-20 Schedule Unitary 2	Converting net income to combined business income of Indiana unitary group

III. PARTNERSHIPS, TRUST AND ESTATE RETURNS

Form IT-65	Partnership return
Form IT-41	Fiduciary return

IV. NOT-FOR-PROFIT ORGANIZATION RETURNS

Form IT-20NP	Not-for-profit organization unrelated business income tax return
Form NFP-20A	Application to file as a not-for-profit organization
Form NFP-20	Not-for-profit organization's annual report

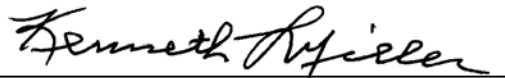
V. MISCELLANEOUS FORMS FOR USE BY MOST TAXPAYERS

Form POA-1	Power of attorney
Form CC-40	Indiana college credit
Schedule IT-20REC	Indiana credit for increased research activity
Form IDA-10/20	Individual development account tax credit application

Form NC10/20	Neighborhood assistance credit application
Schedule TSE	Claim for credit by employers of eligible teachers during summer recess
Schedule EZ 1, 2, 3	Enterprise zone employment expense tax credit
Schedule LIC	Enterprise zone loan interest tax credit

VI. WITHHOLDING TAX FORMS

Form WH-1	Employers' withholding tax return
Form WH-3	Annual reconciliation of employers withholding tax returns (Form WH-1) with amounts shown on withholding forms (Form W-2)
Form WH-4	Employee's withholding exemption and county residence certificate
Form WH-5	Indiana Earned Income Credit Advance Payment Certificate
Form WH-4852	Indiana substitute for (W-2) or Form 1099-R
Form WH-47	Certificate of residence for out of state employees



Kenneth L. Miller
Commissioner